

STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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February 5, 2007

BETTY T. YEE First District, San Francisco

BILL LEONARD Second District, Ontario/Sacramento

MICHELLE STEEL Third District, Rolling Hills Estates

> JUDY CHU Fourth District, Los Angeles

> > JOHN CHIANG State Controller

RAMON J. HIRSIG Executive Director 2007/006

TO COUNTY ASSESSORS:

ASSESSORS' HANDBOOK SECTION 534, RURAL BUILDING COSTS

Enclosed are copies of updated pages for Assessors' Handbook Section 534, *Rural Building Costs*. This is a complete reprint of the entire handbook, including the tabs, from the 2006 version.

The compilation of cost factors and specifications for the *Rural Building Costs* handbook is a continuous process. Your comments and input will help to make this handbook a more useful product.

The entire text of AH 534 is posted to the Board's website at www.boe.ca.gov/proptaxes/ahcont.htm. If you have any questions or comments regarding this handbook, please contact Mr. Russ Kovanda at 916-322-2612 or russ.kovanda@boe.ca.gov.

Sincerely,

/s/Dean R. Kinnee for

David J. Gau Deputy Director Property and Special Taxes Department

DJG:sk Enclosures